## **Introduced by Senator Padilla**

February 18, 2011

An act to amend Section 5096 of the Revenue and Taxation 313 of the Education Code, relating to taxation English learners.

## LEGISLATIVE COUNSEL'S DIGEST

SB 873, as amended, Padilla. Property taxation: refunds. English learners: reclassification.

Existing law requires each school district that has one or more pupils who are English learners, and to the extent required by federal law, a county office of education and a charter school, to assess the English language development of each of those pupils in order to determine their level of proficiency. Existing law requires the State Department of Education, with the approval of the State Board of Education, to establish procedures for conducting the assessment and for the reclassification of a pupil from English learner to English proficient. Existing law requires the reclassification procedures developed by the department to use multiple criteria, including, but not limited to, 4 specified criteria, in determining whether to reclassify a pupil as proficient in English.

This bill would limit the use of multiple criteria by requiring the use of only the 4 specified criteria.

Existing law requires property taxes to be refunded if, among other eircumstances, the taxes were paid more than once, the taxes were illegally assessed or levied, or the taxes were paid on an assessment that was in excess of the value of the property, as specified.

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This bill would make a technical, nonsubstantive change to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 313 of the Education Code is amended 2 to read:

- 313. (a) Each school district that has one or more pupils who are English learners and, to the extent required by federal law, each county office of education and each charter school shall assess the English language development of each pupil in order to determine the level of proficiency for purposes of this chapter.
- (b) The department, with the approval of the state board, shall establish procedures for conducting the assessment required pursuant to subdivision (a) and for the reclassification of a pupil from English learner to English proficient.
- (c) Commencing with the 2000–01 school year until subdivision (d) is implemented, the assessment shall be conducted upon initial enrollment, and annually, thereafter, during a period of time determined by the Superintendent and the state board. The annual assessments shall continue until the pupil is redesignated as English proficient. The assessment shall primarily utilize the English language development test identified or developed by the Superintendent pursuant to Chapter 7 (commencing with Section 60810) of Part 33 of Division 4 of Title 2.
- (d) (1) This subdivision shall not be implemented unless and until the department receives written documentation from the United States Department of Education that federal law permits the implementation of the changes set forth in this subdivision or until the 2013–14 school year, whichever occurs later.
- (2) The assessment shall be conducted annually during a period that commences on the day upon which 55 percent of the instructional year is completed through July 1 of that calendar year. Annual assessments shall continue until the pupil is redesignated as English proficient. The annual assessment shall primarily utilize the English language development test identified or developed by the Superintendent pursuant to Chapter 7

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1 (commencing with Section 60810) of Part 33 of Division 4 of Title 2.

- (3) The assessment shall be conducted upon the initial enrollment of a pupil in order to provide information to be used to determine if the pupil is an English learner.
- (A) If the initial enrollment of a pupil occurs on a date outside of the testing period identified pursuant to paragraph (1), the prior year's annual assessment for the grade in which the pupil is enrolling shall be used for this purpose.
- (B) If the initial enrollment of a pupil occurs on a date within the testing period identified pursuant to paragraph (1), the initial assessment of the pupil shall be conducted as part of the annual assessment conducted pursuant to paragraph (1).
- (4) Notwithstanding paragraph (1), a school district shall assess the English language development of a pupil pursuant to this section no more than one time per school year.
- (e) The assessments conducted pursuant to subdivision (d) shall be conducted in a manner consistent with federal statutes and regulations.
- (f) The reclassification procedures developed by the department shall utilize multiple the following criteria in determining whether to reclassify a pupil as proficient in English, including, but not limited to, all of the following:
- (1) Assessment of language proficiency using an objective assessment instrument, including, but not limited to, the English language development test that is developed or acquired pursuant to Section 60810.
- (2) Teacher evaluation, including, but not limited to, a review of the pupil's curriculum mastery.
  - (3) Parental opinion and consultation.
- (4) Comparison of the performance of the pupil in basic skills against an empirically established range of performance in basic skills based upon the performance of English proficient pupils of the same age, that demonstrates whether the pupil is sufficiently proficient in English to participate effectively in a curriculum designed for pupils of the same age whose native language is English.
- 38 (g) This section does not preclude a school district or county 39 office of education from testing English learners more than once

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1 in a school year if the school district or county office of education2 chooses to do so.

- SECTION 1. Section 5096 of the Revenue and Taxation Code is amended to read:
- 5096. Taxes paid before or after delinquency shall be refunded if they were:
- (a) Paid more than once.

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- 8 (b) Erroneously or illegally collected.
  - (c) Illegally assessed or levied.
  - (d) Paid on an assessment in excess of the ratio of assessed value to the full value of the property as provided in Section 401 by reason of the assessor's clerical error or excessive or improper assessments attributable to erroneous property information supplied by the assessee.
  - (e) Paid on an assessment of improvements when the improvements did not exist on the lien date.
  - (f) Paid on an assessment in excess of the equalized value of the property as determined pursuant to Section 1613 by the county board of equalization.
- 20 (g) Paid on an assessment in excess of the value of the property 21 as determined by the assessor pursuant to Section 469.